



COMMONWEALTH of VIRGINIA

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MEMORANDUM

To: Joseph Mayer, Lead Tax Policy Analyst
Virginia Department of Taxation

From: Flora T. Hezel
Assistant Attorney General

Date: August 30, 2007

Subject: Letter of Assurance for Repealing the Virginia Slaughter Hog and Feeder Pig Excise Tax Regulations

I have reviewed the Department of Taxation's proposed repeal of the Virginia Slaughter Hog and Feeder Pig Excise Tax Regulations that was posted on the Virginia Regulatory Town Hall internet site on August 21, 2007. In my view, as counsel to the Department of Taxation, the Department may promulgate regulations pursuant to § 58.1-203 of the *Code of Virginia*. The repeal of these regulations does not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor do they appear to conflict with any federal or state law currently in effect.

This memorandum addresses legal matters only and is not intended to serve, nor should it be construed, as a comment for or against the merits of the proposed repeal of these regulations.

